JAN 2 2 2007

CERTIFIED MAIL # P 7006 0810 0005 9535 8373 RETURN RECEIPT REQUESTED

ATTN: Randy Smith General Manager Formosa Plastics Corporation, Texas P.O. Box 700 Point Comfort, Texas 77978

Dear Mr. Smith:

We are in receipt of your Response to our CERCLA 104(e) Request for Information (for the release of ethylene dichloride on September 01, 2006). Based on the information provided by your facility, we have determined that no apparent violation of CERCLA 103(a) has occurred. Therefore, we are concluding our investigation of this matter.

Please call me at 214-665-6418 if you have any questions.

Thank you for your cooperation during this time.

Sincerely,

Misty Ward

Enforcement/Compliance Officer Response and Prevention Branch

(6SF-RC)